

14<sup>th</sup> August, 2021

**BSE Limited**

Phiroze Jeejeebhoy Towers

Dalal Street

Mumbai-400001

**National Stock Exchange of India Ltd.**

Exchange Plaza, C-1, Block G

Bandra Kurla Complex

Bandra (E), Mumbai-400051

**Kind Attn: General Manager-DCS**

Scrip Code: **533543**

**Kind Attn: Head- Listing**

Symbol: **BROOKS**

**Sub: Disclosure under Regulation 30 & Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015**

Dear Sirs,

This has in reference to the regulation mentioned above:

We hereby inform you that the Board of Directors at its meeting held today has, inter alia, approved the Unaudited Financial Results of the Company for the 1<sup>st</sup> quarter ended 30<sup>th</sup> June, 2021. The Audit Committee reviewed the Unaudited Financial Results at its meeting held earlier today which have been subject to a limited review by the Statutory Auditors.

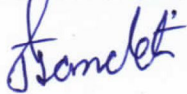
We attach herewith a copy of the approved unaudited Standalone and Consolidated Financial Results for the quarter ended 30.06.2021 alongwith the Limited Review Report of the Auditors.

This is for your information and record.

Thanking You,

Yours faithfully

For **BROOKS LABORATORIES LIMITED**

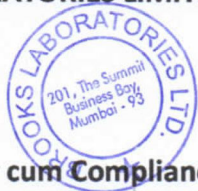


**(Jyoti Sancheti)**

**Company Secretary cum Compliance Officer**

**Membership No. F9639**

Encl.: As Stated Above



## Statements of Unaudited Financial Results for the Quarter ended 30th June, 2021

(Rs. In Lakhs)

Particulars	Standalone				Consolidated		
	Quarter Ended		Year Ended		Quarter Ended		Year Ended
	30-Jun-21	31-Mar-21	30-Jun-20	31-Mar-21	30-Jun-21	31-Mar-21	31-Mar-21
	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Audited
<b>1 Income</b>							
Revenue from operations	1,558.12	1,461.51	1,246.57	7,724.69	2,169.50	1,461.51	7,724.69
Other Income	92.25	31.20	11.17	98.79	70.23	5.96	73.55
<b>Total income</b>	<b>1,650.37</b>	<b>1,492.71</b>	<b>1,257.74</b>	<b>7,823.48</b>	<b>2,239.73</b>	<b>1,467.47</b>	<b>7,798.24</b>
<b>2 Expenses</b>							
(a) Cost of materials consumed	613.75	666.32	1,003.60	4,656.93	1,136.10	676.67	4,667.27
(b) Purchase of Stock in Trade	301.59	22.24	10.90	423.65	18.67	22.24	423.65
(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(47.50)	181.88	(253.68)	(333.58)	201.41	181.88	(333.58)
(d) Employees benefits expenses	292.21	398.86	307.00	1,436.83	412.28	398.86	1,436.83
(e) Finance Costs	18.13	73.91	77.64	309.41	76.11	74.34	309.84
(f) Depreciation and amortization expenses	35.74	168.55	197.58	709.29	178.20	173.59	714.33
(g) Other expenses	294.14	560.58	203.41	1,464.48	438.06	574.50	1,478.43
<b>Total Expenses</b>	<b>1,508.06</b>	<b>2,072.34</b>	<b>1,546.45</b>	<b>8,667.00</b>	<b>2,460.83</b>	<b>2,102.08</b>	<b>8,696.76</b>
<b>3 Profit/(Loss) before Share of Profit / (Loss) of Associate, exceptional item and tax</b>							
	142.31	(579.63)	(288.71)	(843.53)	(221.10)	(634.61)	(898.52)
<b>4 Share of Profit / (Loss) of Associate</b>							
	-	-	-	-	12.59	(57.05)	(0.80)
<b>Profit/(Loss) before Exceptional item and tax</b>	<b>142.31</b>	<b>(579.63)</b>	<b>(288.71)</b>	<b>(843.53)</b>	<b>(208.51)</b>	<b>(691.66)</b>	<b>(899.33)</b>
<b>5 Exceptional items</b>							
	-	-	-	-	-	-	-
<b>6 Profit/(Loss) from ordinary activities before tax</b>	<b>142.31</b>	<b>(579.63)</b>	<b>(288.71)</b>	<b>(843.53)</b>	<b>(208.51)</b>	<b>(691.66)</b>	<b>(899.33)</b>
<b>7 Tax Expense:</b>							
Deferred Tax Liability / (Assets)	-	-	-	-	(94.25)	322.99	322.99
MAT credit reversal	-	-	-	-	-	-	-
Tax of earlier years	-	715.23	-	715.23	-	715.23	715.23
<b>8 Net Profit/(loss) after tax</b>	<b>142.31</b>	<b>(1,294.85)</b>	<b>(288.71)</b>	<b>(1,558.75)</b>	<b>(114.26)</b>	<b>(1,729.88)</b>	<b>(1,937.55)</b>
<b>9 Other Comprehensive Income</b>							
<b>Items That will not be reclassified into Profit or loss</b>							
Actuarial Gain/ (Loss) on Defined Benefit Plans (Net of Tax)	(2.96)	18.91	(2.46)	10.79	(2.96)	18.91	10.79
<b>10 Total Comprehensive income for the period</b>	<b>139.35</b>	<b>(1,275.94)</b>	<b>(291.17)</b>	<b>(1,547.96)</b>	<b>(117.22)</b>	<b>(1,710.97)</b>	<b>(1,926.76)</b>
<b>Net Profit attributable to</b>							
Owners of equity	-	-	-	-	(114.26)	(1,729.88)	(1,937.55)
Non Controlling Interest	-	-	-	-	-	-	-
<b>Total Comprehensive Income attributable to</b>							
Owners of Equity	-	-	-	-	(117.22)	(1,710.97)	(1,926.76)
Non Controlling Interest	-	-	-	-	-	-	-
<b>11 Paid-up equity share capital (Face Value of Rs. 10 each)</b>	<b>2,470.28</b>	<b>2,470.28</b>	<b>2,470.28</b>	<b>2,470.28</b>	<b>2,470.28</b>	<b>2,470.28</b>	<b>2,470.28</b>
<b>12 Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of previous year.</b>	<b>3,950.76</b>	<b>7,371.32</b>	<b>7,371.22</b>	<b>7,371.32</b>	<b>5,444.56</b>	<b>-</b>	<b>-</b>
<b>13 Earnings per share (of Rs. 10/- each) (not annualised)</b>							
(a) Basic	0.56	(5.17)	(1.17)	(6.31)	(0.47)	(6.93)	(6.31)
(b) Diluted	0.56	(5.17)	(1.17)	(6.31)	(0.47)	(6.93)	(6.31)



**Brooks Laboratories Limited**

**Regd Office: Village Kishanpura, Nalagarh Road, Baddi, Dist. Solan H.P.-174101**

**CIN NO: L24232HP2002PLC000267**

**E-mail : investors@brookslabs.net | Website: www.brookslabs.net | Telefax No :+91 1795 236939**

**Notes:**

- 1 The above Financial Results of the Company have been reviewed by the Audit committee and approved by the Board of Directors at their respective meeting held on 14th August, 2021
- 2 The financial results have been prepared in accordance with Indian Accounting Standard ("Ind AS") prescribed under section 133 of the Companies Act 2013, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended) and SEBI Circular Dated 5th July, 2016
- 3 Figures for the quarter ended 31 March 2021 and the corresponding quarter ended in the previous year as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the relevant financial year. Also the figures up to the end of the third quarter had only been reviewed and not subjected to audit.
- 4 The Consolidated Financial Results have been prepared in accordance with Ind AS 110 on "Consolidated Financial Statements" and Ind AS 28 on "Investments in Associates and Joint Ventures".
- 5 The Company had invested in Subsidiary and Associate during the second quarter of previous year, the Company had presented its consolidated financial results first time during the second quarter of previous year. Accordingly the comparative figures for the quarter ended 30th June, 2020 have not been presented.
- 6 The Company operates in one reportable business segment i.e " Pharmaceuticals".
- 7 Figures of the previous reporting period has been reclassified/ regrouped wherever necessary to correspond with the figures of the current reporting period.

**For and on Behalf of the Board**



**Rajesh Mahajan**  
**Din : 02000634**  
**Managing Director**



Place : Mumbai

Date : 14th August, 2021

# **SGCO & Co.LLP**

## **Chartered Accountants**

**Limited Review Report on Unaudited Standalone Financial Results of Brooks Laboratories Limited for the quarter ended June 30, 2021 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015**

To,  
**The Board of Directors of  
Brooks Laboratories Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Brooks Laboratories Limited (The "Company"), for the quarter ended on June 30, 2021. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.
3. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For S G C O & Co. LLP**

*Chartered Accountants*

**Firm's Registration No. 112081W/W100184**

**Suresh Kumar**

**Murarka**

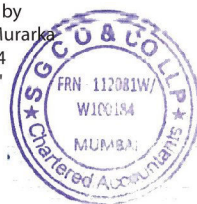
**Suresh Murarka**

Partner

**Mem.No. 044739**

**UDIN : 21044739AAAAOS3878**

Digitally signed by  
Suresh Kumar Murarka  
Date: 2021.08.14  
18:20:53 +05'30'



Place : Mumbai

Date : 14<sup>th</sup> August, 2021

4A, Kaledonia,  
2<sup>nd</sup> Floor, Sahar Road,  
Near Andheri Station,  
Andheri (East),  
Mumbai – 400 069

Tel. +91 22 6625 6363  
Fax. +91 22 6625 6364  
E-mail: info@sgco.co.in  
www.sgco.co.in

# **SGCO & Co.LLP**

## **Chartered Accountants**

### **Limited Review Report on Unaudited Consolidated Financial Results for the quarter ended June 30, 2021 of Brooks Laboratories Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors of  
**Brooks Laboratories Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Brooks Laboratories Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended June 30, 2021 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
- i. Brooks Laboratories Limited (Parent Company)
  - ii. Brooks Steriscience Limited (Subsidiary Company)
  - iii. Steribrooks Penems Private Limited (Associate Company)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition

4A, Kaledonia,  
2<sup>nd</sup> Floor, Sahar Road,  
Near Andheri Station,  
Andheri (East),  
Mumbai – 400 069

Tel. +91 22 6625 6363  
Fax. +91 22 6625 6364  
E-mail: [info@sgco.co.in](mailto:info@sgco.co.in)  
[www.sgco.co.in](http://www.sgco.co.in)

**SGCO & Co. LLP**  
Chartered Accountants

and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the financial results of one subsidiary vis Brooks Steriscience Limited included in the consolidated unaudited financial results, whose financial results reflect total revenues of Rs. 611.38 lakhs, total net profit/(loss) after tax of Rs. (269.15 lakhs) and total comprehensive income of Rs. (269.15 lakhs) for the quarter ended 30<sup>th</sup> June, 2021, as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditor whose report have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. The consolidated financial statements also includes the Group's share of net profit of Rs. 12.59 lakhs for the quarter ended June 30, 2021, as considered in the consolidated unaudited financial statements, in respect of one associate (Steribrooks Penems Private Limited) whose financial statement/ financial information/ financial results have not been limited reviewed and have been furnished to us by the Management. Our conclusion on the Statement is not modified in respect of the above matters.

**For S G C O & Co. LLP**

*Chartered Accountants*

**Firm Registration No. 112081W/W100184**

**Suresh Kumar  
Murarka**

Digitally signed by Suresh  
Kumar Murarka  
Date: 2021.08.14 18:22:35  
+05'30'

**Suresh Murarka**  
Partner

**Mem.No. 044739**

**UDIN : 21044739AAAAOT1507**



Place : Mumbai

Date : 14<sup>th</sup> August, 2021